CHAPTER 358

SERVICE PROVIDER TAX

§2551. Definitions

As used in this chapter, unless the context otherwise indicates, the following terms have the following meanings. [PL 2003, c. 673, Pt. V, §25 (NEW); PL 2003, c. 673, Pt. V, §29 (AFF).]

1. Audio media; audio equipment. "Audio media" means prerecorded magnetic tapes used for noncommercial playback of sound on audio equipment. "Audio equipment" means equipment used to play audio media and equipment used for recording sound for subsequent noncommercial playback.
[PL 2003, c. 673, Pt. V, §25 (NEW); PL 2003, c. 673, Pt. V, §29 (AFF).]

1-A. Community support services for persons with mental health diagnoses. "Community support services for persons with mental health diagnoses" means rehabilitative services provided to adults at least 18 years of age or to emancipated children that are provided in the context of a supportive relationship pursuant to an individual support plan that promotes a person's recovery and integration of the person into the community and that sustain the person in that person's current living situation or another living situation of that person's choice. "Community support services for persons with mental health diagnoses" includes only those services provided by a designated community support services provider licensed by and operating under a contract with the Department of Health and Human Services for such services, whether the provider is reimbursed through participation in the MaineCare program or with state grant funds. "Community support services for persons with mental health diagnoses" includes only those services provided to persons with mental health diagnoses.
[PL 2007, c. 539, Pt. DDD, §1 (AMD).]

1-B. Community support services for persons with intellectual disabilities or autism. "Community support services for persons with intellectual disabilities or autism" means services:

A. That are provided by community-based agencies to children or adults with intellectual disabilities or autism and include assistance with the acquisition, retention or improvement of self-help, socialization and adaptive living skills; and [PL 2011, c. 542, Pt. A, §136 (AMD).]

B. That take place in a nonresidential setting separate from the home or facility in which the child or adult resides, except when a physician has ordered that such services be provided in the child's or adult's home, and focus on enabling the child or adult to attain or maintain maximum functional levels. [PL 2005, c. 386, Pt. S, §1 (NEW); PL 2005, c. 386, Pt. S, §9 (AFF).]

"Community support services for persons with intellectual disabilities or autism" includes only those services provided by designated agencies under a contract with the Department of Health and Human Services.
[PL 2011, c. 542, Pt. A, §136 (AMD).]

1-C. Ancillary service. "Ancillary service" means a service that is associated with or incidental to the provision of telecommunications services, including, but not limited to, detailed telecommunications billing service, directory assistance, vertical service and voice mail service.
[PL 2007, c. 627, §55 (NEW).]

1-D. Conference bridging service. "Conference bridging service" means an ancillary service that links 2 or more participants in an audio or video conference call and may include the provision of a telephone number. "Conference bridging service" does not include the telecommunications services used to reach the conference bridge.
[PL 2007, c. 627, §56 (NEW).]

1-E. Detailed telecommunications billing service. "Detailed telecommunications billing service" means an ancillary service of separately stating information pertaining to individual calls on a customer's billing statement.
[PL 2007, c. 627, §57 (NEW).]

1-F. Directory assistance. "Directory assistance" means an ancillary service of providing telephone number information or address information or both.
[PL 2007, c. 627, §58 (NEW).]

1-G. Adult developmental services facility. "Adult developmental services facility" means a facility that provides to an adult with an intellectual disability or autism any support or assistance that is provided, licensed or funded in whole or in part by the Department of Health and Human Services pursuant to Title 34-B, chapter 5 or 6.
[PL 2011, c. 542, Pt. A, §137 (NEW).]

1-H. Group residential services for persons with brain injuries. "Group residential services for persons with brain injuries" means services provided to adults with acquired brain injuries, including direct assistance with eating, bathing, dressing, personal hygiene and other activities of daily living provided by designated agencies under a contract with the Department of Health and Human Services.
[PL 2013, c. 368, Pt. OOOO, §1 (NEW).]

1-I. Business. "Business" means a commercial activity engaged in as a means of livelihood or profit or an entity that engages in such activities.
[PL 2015, c. 267, Pt. TTTT, §1 (NEW); PL 2015, c. 267, Pt. TTTT, §9 (AFF).]

2. Cable and satellite television or radio services. "Cable and satellite television or radio services" means all cable and satellite television or radio services, including the installation or use of associated equipment, for which a charge is made.
[PL 2015, c. 267, Pt. TTTT, §2 (AMD); PL 2015, c. 267, Pt. TTTT, §9 (AFF).]

2-A. Customer. "Customer" means a person who purchases one or more services subject to tax under section 2552, subsection 1.
[PL 2017, c. 257, §2 (NEW).]

3. Fabrication services. "Fabrication services" means the production of tangible personal property for a consideration for a person who furnishes, either directly or indirectly, the materials used in that production.
[PL 2009, c. 434, §28 (AMD).]

4. Furniture. "Furniture" means movable items that are intended to make a room or establishment useful for human habitation.

A. "Furniture" includes:

(1) Living room furniture, including, but not limited to, sofas, love seats, loungers, recliners, chairs, end tables, coffee tables, curio cabinets, home entertainment centers, book shelves and floor and table lamps;

(2) Bedroom furniture, including, but not limited to, headboards, footboards, bed frames, mattresses, box springs, dressers, chests of drawers, mirrors, armoires, nightstands, bunk beds, roll-away beds and chests;

(3) Baby furniture, including, but not limited to, cribs, dressers and changing tables;

(4) Dining room furniture, including, but not limited to, tables, chairs, dinette sets, hutches and dry sinks;

(5) Patio and outdoor furniture, including, but not limited to, tables, chairs, umbrellas, porch swings and gliders;

(6) Office furniture, including, but not limited to, desks, chairs, tables, workstations, movable partitions, shelving, file cabinets, coat racks and couches; and

(7) Home electronic devices, including home appliances, home computers, televisions, stereos and radios. [PL 2003, c. 673, Pt. V, §25 (NEW); PL 2003, c. 673, Pt. V, §29 (AFF).]

B. "Furniture" does not include:

(1) Items that are affixed to real property such as sinks, toilets, built-in cabinets or light fixtures; or

(2) Furnishings such as carpeting, artwork, draperies or blinds. [PL 2003, c. 673, Pt. V, §25 (NEW); PL 2003, c. 673, Pt. V, §29 (AFF).]

[PL 2003, c. 673, Pt. V, §25 (NEW); PL 2003, c. 673, Pt. V, §29 (AFF).]

5. Home service provider. "Home service provider" means the facilities-based carrier or reseller with which a customer contracts for the provision of mobile telecommunications services.
[PL 2003, c. 673, Pt. V, §25 (NEW); PL 2003, c. 673, Pt. V, §29 (AFF).]

5-A. International telecommunications service. "International telecommunications service" means a telecommunications service that originates or terminates in the United States and terminates or originates outside the United States, respectively. For purposes of this subsection, "United States" includes a territory or possession of the United States.
[PL 2007, c. 627, §59 (NEW).]

5-B. Interstate telecommunications service. "Interstate telecommunications service" means a telecommunications service that originates in one state, territory or possession of the United States and terminates in a different state, territory or possession of the United States. For purposes of this subsection, "state" includes the District of Columbia.
[PL 2007, c. 627, §60 (NEW).]

6. Mobile telecommunications services. "Mobile telecommunications services" means commercial mobile radio service as defined in 47 Code of Federal Regulations, Section 20.3 as in effect October 1, 2015. For purposes of sourcing, "mobile telecommunications services" does not include air-ground radiotelephone service as defined in 47 Code of Federal Regulations, Section 22.99 as in effect October 1, 2015.
[PL 2017, c. 170, Pt. C, §8 (AMD).]

7. Network elements.
[PL 2007, c. 627, §61 (RP).]

7-A. Nonprofit. "Nonprofit" refers to an organization that has been determined by the United States Internal Revenue Service to be exempt from taxation under Section 501(c) of the Code.
[PL 2005, c. 218, §33 (NEW).]

7-B. Home support services. "Home support services" means services provided to adults with intellectual disabilities or autism, including direct assistance with eating, bathing, dressing, personal hygiene and other activities of daily living. These services include only those services provided by designated agencies under a contract with the Department of Health and Human Services and:

A. May include assistance with instrumental activities of daily living such as assistance with the preparation of meals, but does not include the cost of the meals themselves; [PL 2005, c. 386, Pt. S, §2 (NEW); PL 2005, c. 386, Pt. S, §9 (AFF).]

B. If specified in the adult's care plan, may include such housekeeping chores as bed making, dusting and vacuuming that are incidental to the care furnished, or are essential to the health and welfare of the adult; and [PL 2007, c. 539, Pt. DDD, §3 (AMD).]

C. May be provided by a provider unrelated to the adult or by an adult relative other than an adult recipient's spouse, but may not be provided in the same setting where residential training is provided. [PL 2007, c. 539, Pt. DDD, §3 (AMD).]

[PL 2011, c. 542, Pt. A, §138 (AMD).]

8. Place of primary use. "Place of primary use" means the street address representative of where a customer's use of mobile telecommunications services primarily occurs, which must be either the residential street address or the primary business street address of the customer and must also be located within the licensed service area of the home service provider. For purposes of determining the place of primary use, "customer" means the person or entity that contracts with the home service provider for mobile telecommunications services or, if the end user of such services is not the contracting party, the person that is the end user of such services. The term "customer" does not include a reseller of mobile telecommunications services or a serving carrier under an agreement to serve the customer outside the home service provider's licensed service area.

[PL 2003, c. 673, Pt. V, §25 (NEW); PL 2003, c. 673, Pt. V, §29 (AFF).]

9. Prepaid calling service. "Prepaid calling service" means the right to access exclusively telecommunications services that must be paid for in advance and that enables the origination of calls using an access number or authorization code or both, whether manually or electronically dialed, and that is sold in predetermined units or dollars, the number of which declines with use in a known amount.

[PL 2003, c. 673, Pt. V, §25 (NEW); PL 2003, c. 673, Pt. V, §29 (AFF).]

10. Private nonmedical institution. "Private nonmedical institution" means a person licensed by the Department of Health and Human Services to provide private nonmedical institution services to 4 or more MaineCare-eligible and other residents in single or multiple facilities under a written agreement with the Department of Health and Human Services. "Private nonmedical institution" does not include a health insurance organization, hospital, nursing home or community health care center.

[PL 2015, c. 300, Pt. A, §30 (AMD).]

11. Private nonmedical institution services. "Private nonmedical institution services" means services, including food, shelter and treatment, that are provided by a private nonmedical institution.

[RR 2015, c. 2, §24 (COR).]

12. Production. "Production" means an operation or integrated series of operations engaged in as a business or segment of a business that transforms or converts personal property by physical, chemical or other means into a form, composition or character different from that in which it originally existed. "Production" includes film production. "Production" includes manufacturing, processing, assembling and fabricating operations that meet the definitional requisites, including biological processes that are part of an integrated process of manufacturing organisms or microorganic materials through the application of biotechnology. "Production" does not include biological processes except as otherwise provided by this subsection, wood harvesting operations, the severance of sand, gravel, oil, gas or other natural resources produced or severed from the soil or water, or activities such as cooking or preparing drinks, meals, food or food products by a retailer for retail sale.

[PL 2005, c. 332, §15 (AMD).]

13. Reseller. "Reseller," when used in relation to mobile telecommunications services, means a provider that purchases telecommunications services from another telecommunications service provider and then resells, uses as a component part of or integrates the purchased services into mobile telecommunications services. "Reseller" does not include a serving carrier with which a home service provider arranges for services to its customers outside the home service provider's licensed service area.

[PL 2003, c. 673, Pt. V, §25 (NEW); PL 2003, c. 673, Pt. V, §29 (AFF).]

13-A. Residential training services.

[PL 2007, c. 539, Pt. DDD, §4 (RP).]

14. Rural community health center. "Rural community health center" means a person that delivers, or provides facilities for the delivery of, comprehensive primary health care in a place or territory that is classified as rural according to the most recent federal decennial census.
[PL 2003, c. 673, Pt. V, §25 (NEW); PL 2003, c. 673, Pt. V, §29 (AFF).]

15. Sale price. "Sale price" means the total amount of consideration, including cash, credit, property and services, for which personal property or services are sold, leased or rented, valued in money, whether received in money or otherwise, without any deduction for the cost of materials used, labor or service cost, interest, losses and any other expense of the seller. "Sale price" includes any consideration for services that are a part of a sale. "Sale price" does not include:

A. Discounts allowed and taken on sales; [PL 2003, c. 673, Pt. V, §25 (NEW); PL 2003, c. 673, Pt. V, §29 (AFF).]

B. Allowances in cash or by credit made upon the return of services pursuant to warranty; [PL 2003, c. 673, Pt. V, §25 (NEW); PL 2003, c. 673, Pt. V, §29 (AFF).]

C. The price of services rejected by customers when the full sale price is refunded either in cash or by credit; [PL 2007, c. 438, §54 (AMD).]

D. The amount of any tax imposed by the United States or the State on or with respect to the sale of a service, whether imposed upon the seller or the consumer; [PL 2017, c. 422, §8 (AMD); PL 2017, c. 422, §12 (AFF).]

E. The cost of transportation from the service provider's place of business or other point from which shipment is made directly to the purchaser, as long as those charges are separately stated and the transportation occurs by means of common carrier, contract carrier or the United States Postal Service; or [PL 2017, c. 422, §9 (AMD); PL 2017, c. 422, §12 (AFF).]

F. Federal universal service support funds that are paid directly to the seller pursuant to 47 Code of Federal Regulations, Part 54. [PL 2017, c. 422, §10 (NEW); PL 2017, c. 422, §12 (AFF).]
[PL 2017, c. 422, §§8-10 (AMD); PL 2017, c. 422, §12 (AFF).]

16. School. "School" means a public or incorporated nonprofit elementary, secondary or postsecondary educational institution that has a regular faculty, curriculum and organized body of pupils or students in attendance throughout the usual school year and that keeps and furnishes to students and others records required and accepted for entrance to schools of secondary, collegiate or graduate rank.
[PL 2007, c. 438, §55 (AMD).]

17. Service provider. "Service provider" means a person who sells one or more of the services listed in section 2552.
[PL 2003, c. 673, Pt. V, §25 (NEW); PL 2003, c. 673, Pt. V, §29 (AFF).]

18. Serving carrier. "Serving carrier," when used in relation to mobile telecommunications services, means a facilities-based carrier providing mobile telecommunications services to a customer outside a home service provider's licensed service area.
[PL 2003, c. 673, Pt. V, §25 (NEW); PL 2003, c. 673, Pt. V, §29 (AFF).]

19. Telecommunications equipment. "Telecommunications equipment" means any 2-way interactive communications device, system or process for transmitting or receiving signals and capable of exchanging audio, video, data or textual information. "Telecommunications equipment" includes all transmission media that are used or capable of being used in the provision of 2-way interactive communications, including, without limitation, copper wire, coaxial cable and optical fiber, except those transmission media designed and primarily used to transmit electricity. "Telecommunications equipment" does not include computers, except those components of a computer used primarily and

directly as a 2-way interactive communications device capable of exchanging audio, video, data or textual information.
[PL 2007, c. 437, §13 (AMD).]

20. Telecommunications services.

[PL 2007, c. 627, §63 (RP).]

20-A. Telecommunications services. "Telecommunications services" means the electronic transmission, conveyance or routing of voice, data, audio, video or any other information or signals to a point or between or among points. "Telecommunications services" includes transmission, conveyance or routing in which computer processing applications are used to act on the form, code or protocol of the content for purposes of transmission, conveyance or routing without regard to whether the service is referred to as "Voice over Internet Protocol" services or is classified by the Federal Communications Commission as enhanced or value added. "Telecommunications services" does not include:

A. Data processing and information services that allow data to be generated, acquired, stored, processed or retrieved and delivered by an electronic transmission to a purchaser when the purchaser's primary purpose for the underlying transaction is to obtain the processed data or information; [PL 2007, c. 627, §64 (NEW).]

B. Installation or maintenance of wiring or equipment on a customer's premises; [PL 2007, c. 627, §64 (NEW).]

C. Tangible personal property; [PL 2007, c. 627, §64 (NEW).]

D. Advertising, including, but not limited to, directory advertising; [PL 2007, c. 627, §64 (NEW).]

E. Billing and collection services provided to 3rd parties; [PL 2007, c. 627, §64 (NEW).]

F. Internet access service; [PL 2007, c. 627, §64 (NEW).]

G. Radio and television audio and video programming services, regardless of the medium, including the furnishing of transmission, conveyance and routing of those services by the programming service provider. Radio and television audio and video programming services include, but are not limited to, cable service as defined in 47 United States Code, Section 522(6) and audio and video programming services delivered by commercial mobile radio service providers as defined in 47 Code of Federal Regulations, Section 20.3; [PL 2007, c. 627, §64 (NEW).]

H. Ancillary services; or [PL 2007, c. 627, §64 (NEW).]

I. Digital products delivered electronically, including, but not limited to, software, music, video, reading materials or ringtones. [PL 2007, c. 627, §64 (NEW).]

[PL 2007, c. 627, §64 (NEW).]

20-B. Vertical service. "Vertical service" means an ancillary service that is offered in connection with one or more telecommunications services and offers advanced calling features that allow customers to identify callers and to manage multiple calls and call connections. "Vertical service" includes conference bridging service.
[PL 2007, c. 627, §65 (NEW).]

21. Video media; video equipment. "Video media" means prerecorded magnetic tapes used for noncommercial playback of images and sound on video equipment, and other electronic audio and video media that provide for noncommercial interactive utilization by a person or persons, including digital video discs. "Video equipment" means equipment used to play video media, equipment used for recording images and sound for subsequent noncommercial playback and equipment used for noncommercial interactive utilization of electronic audio and video media.
[PL 2003, c. 673, Pt. V, §25 (NEW); PL 2003, c. 673, Pt. V, §29 (AFF).]

21-A. Voice mail service. "Voice mail service" means an ancillary service that enables the customer to store, send or receive recorded messages. "Voice mail service" does not include a vertical service that the customer may be required to have in order to use the voice mail service.
[PL 2007, c. 627, §66 (NEW).]

SECTION HISTORY

PL 2003, c. 673, §V25 (NEW). PL 2003, c. 673, §V29 (AFF). PL 2005, c. 12, §§VV1,TTT2 (AMD). PL 2005, c. 12, §TTT4 (AFF). PL 2005, c. 218, §§32,33 (AMD). PL 2005, c. 332, §15 (AMD). PL 2005, c. 386, §§S1-3 (AMD). PL 2005, c. 386, §S9 (AFF). PL 2007, c. 437, §13 (AMD). PL 2007, c. 438, §§53-55 (AMD). PL 2007, c. 539, Pt. DDD, §§1-4 (AMD). PL 2007, c. 627, §§55-66 (AMD). PL 2009, c. 434, §28 (AMD). PL 2011, c. 542, Pt. A, §§136-138 (AMD). PL 2013, c. 331, Pt. C, §§12, 13 (AMD). PL 2013, c. 368, Pt. OOOO, §1 (AMD). RR 2015, c. 2, §24 (COR). PL 2015, c. 267, Pt. TTTT, §§1, 2 (AMD). PL 2015, c. 267, Pt. TTTT, §9 (AFF). PL 2015, c. 300, Pt. A, §§30, 31 (AMD). PL 2017, c. 170, Pt. C, §8 (AMD). PL 2017, c. 257, §2 (AMD). PL 2017, c. 422, §§8-10 (AMD). PL 2017, c. 422, §12 (AFF).

§2552. Tax imposed

1. Rate. Effective January 1, 2016, a tax at the rate of 6% is imposed on the value of the following services sold in this State:

A. Cable and satellite television or radio services; [PL 2015, c. 267, Pt. TTTT, §3 (AMD); PL 2015, c. 267, Pt. TTTT, §9 (AFF).]

B. Fabrication services; [PL 2003, c. 673, Pt. V, §25 (NEW); PL 2003, c. 673, Pt. V, §29 (AFF).]

C. Rental of video media and video equipment; [PL 2003, c. 673, Pt. V, §25 (NEW); PL 2003, c. 673, Pt. V, §29 (AFF).]

D. Rental of furniture, audio media and audio equipment pursuant to a rental-purchase agreement as defined in Title 9-A, section 11-105; [PL 2003, c. 673, Pt. V, §25 (NEW); PL 2003, c. 673, Pt. V, §29 (AFF).]

E. Telecommunications services; [PL 2003, c. 673, Pt. V, §25 (NEW); PL 2003, c. 673, Pt. V, §29 (AFF).]

F. The installation, maintenance or repair of telecommunications equipment; [PL 2005, c. 12, Pt. VV, §2 (AMD).]

G. Private nonmedical institution services; [PL 2015, c. 300, Pt. A, §32 (AMD).]

H. Community support services for persons with mental health diagnoses; [PL 2007, c. 539, Pt. DDD, §5 (AMD).]

I. Community support services for persons with intellectual disabilities or autism; [PL 2011, c. 542, Pt. A, §139 (AMD).]

J. Home support services; [PL 2013, c. 368, Pt. OOOO, §2 (AMD).]

K. [PL 2009, c. 213, Pt. S, §12 (RP); PL 2009, c. 213, Pt. S, §16 (AFF); PL 2009, c. 434, §31 (RP).]

L. Ancillary services; and [PL 2013, c. 368, Pt. OOOO, §3 (AMD).]

M. Group residential services for persons with brain injuries. [PL 2013, c. 368, Pt. OOOO, §4 (NEW).]

[PL 2015, c. 267, Pt. TTTT, §3 (AMD); PL 2015, c. 267, Pt. TTTT, §9 (AFF); PL 2015, c. 300, Pt. A, §32 (AMD).]

2. Determination of value; liability; statement. Value is measured by the sale price. The liability for, or the incidence of, the tax imposed by this section is declared to be a levy on the seller. If a seller includes this tax on a customer's bill, it must be shown as a separate line item and identified as a service provider tax.
[PL 2003, c. 673, Pt. V, §25 (NEW); PL 2003, c. 673, Pt. V, §29 (AFF).]

SECTION HISTORY

PL 2003, c. 673, §V25 (NEW). PL 2003, c. 673, §V29 (AFF). PL 2005, c. 12, §§VV2,3,TTT3 (AMD). PL 2005, c. 12, §TTT4 (AFF). PL 2005, c. 386, §§S4-6 (AMD). PL 2005, c. 386, §S9 (AFF). PL 2007, c. 539, Pt. DDD, §§5-8 (AMD). PL 2007, c. 627, §§67-69 (AMD). PL 2009, c. 213, Pt. S, §§11, 12 (AMD). PL 2009, c. 213, Pt. S, §16 (AFF). PL 2009, c. 434, §§29-31 (AMD). PL 2011, c. 542, Pt. A, §139 (AMD). PL 2013, c. 331, Pt. C, §14 (AMD). PL 2013, c. 368, Pt. OOOO, §§2-4 (AMD). PL 2015, c. 267, Pt. TTTT, §3 (AMD). PL 2015, c. 267, Pt. TTTT, §9 (AFF). PL 2015, c. 300, Pt. A, §32 (AMD).

§2553. Registration of service providers

1. Persons required to register; certificates; display. Every person subject to the tax imposed by this chapter shall register as a service provider with the assessor by submitting an application on a form prescribed and furnished by the assessor. The assessor shall issue a service provider tax registration certificate to each applicant that properly completes and submits an application form. A separate application must be completed and a separate registration certificate issued for each place of business, and the registration certificate must be conspicuously displayed at that place of business. A registration certificate issued pursuant to this section is nontransferable and is not a license within the meaning of that term in the Maine Administrative Procedure Act.
[PL 2003, c. 673, Pt. V, §25 (NEW); PL 2003, c. 673, Pt. V, §29 (AFF).]

2. Revocation of registration. The assessor may revoke for cause a registration certificate issued under this section. The assessor may revoke the registration certificate of a registrant who fails to file a return with the assessor within 15 days after the due date as required by section 2554. A revocation is reviewable in accordance with section 151. If a registrant has failed to pay any tax imposed by this chapter when the tax is shown to be due on a return filed by the registrant or is admitted to be due by the registrant or has been determined to be due and that determination has become final, notification of the registrant by the assessor as provided in this section operates to suspend the registration certificate from the date of the notice of suspension until such time as the delinquent tax is paid or it is determined by an appropriate court that revocation is not warranted.
[PL 2007, c. 438, §56 (AMD).]

3. Making sales after revocation. A person whose service provider tax registration certificate has been revoked by the assessor pursuant to this section and who continues to make sales in this State of one or more of the services identified in section 2552 commits a Class D crime. Violation of this subsection is a strict liability crime as defined in Title 17-A, section 34, subsection 4-A.
[PL 2005, c. 218, §34 (AMD).]

4. Failure to register. A person who is required by this section to register as a service provider with the assessor and who makes sales in this State of one or more of the services identified in section 2552 without being so registered commits a Class E crime. Violation of this subsection is a strict liability crime as defined in Title 17-A, section 34, subsection 4-A.
[PL 2005, c. 218, §34 (AMD).]

SECTION HISTORY

PL 2003, c. 673, §V25 (NEW). PL 2003, c. 673, §V29 (AFF). PL 2005, c. 218, §34 (AMD). PL 2007, c. 438, §56 (AMD).

§2554. Return and payment of tax

1. Monthly report required. Every person subject to the tax imposed by this chapter shall file with the assessor, on or before the 15th day of each month, a return made under the penalties of perjury on a form prescribed by the assessor. The return must report the total sale price of all sales made during the preceding calendar month and such other information as the assessor requires. The assessor may permit the filing of returns other than monthly. The assessor may by rule waive the reporting of nontaxable sales. The assessor may for good cause extend for not more than 30 days the time for filing returns required under this section. Rules adopted pursuant to this subsection are routine technical rules as defined in Title 5, chapter 375, subchapter 2-A.
[PL 2007, c. 438, §57 (AMD).]

2. Payment of tax. The tax imposed by this chapter is due and payable on the date on which the person subject to the tax is paid for the service rendered, or the billing date, whichever comes first. Upon such terms and conditions as the assessor may prescribe, the assessor may permit a postponement of payment to a date not later than the date on which the sales so taxed are required to be reported.
[PL 2003, c. 673, Pt. V, §25 (NEW); PL 2003, c. 673, Pt. V, §29 (AFF).]

3. Credit for uncollectible accounts. The tax paid on sales for which all or a portion of the sale price is charged off by the service provider as uncollectible may be credited against the tax due on a subsequent return filed by the service provider within 3 years of the charge-off but, if any such accounts are thereafter collected by the service provider, a tax must be paid upon the amount so collected.
[PL 2007, c. 438, §58 (AMD).]

4. Purchases for resale not resold. When a service provider purchases a service subject to tax under this chapter from another service provider using a resale certificate approved by the assessor and claims that it will resell the service, and then subsequently uses the service itself rather than reselling it, the purchaser becomes liable for any unpaid tax on that service on the date of such use.
[PL 2009, c. 361, §20 (NEW).]

SECTION HISTORY

PL 2003, c. 673, §V25 (NEW). PL 2003, c. 673, §V29 (AFF). PL 2007, c. 438, §§57, 58 (AMD). PL 2009, c. 361, §20 (AMD).

§2555. Overpayments; refunds

If the assessor determines, upon written application by a taxpayer or during the course of an audit, that any tax has been paid more than once or has been erroneously or illegally computed, the assessor shall certify to the State Controller the amount paid in excess of that legally due and that amount must be credited by the assessor on any taxes then due from the taxpayer and the balance refunded to the taxpayer or its successor in interest, but no such credit or refund may be allowed unless within 3 years of the date of overpayment either a written petition stating the grounds upon which the refund or credit is claimed is filed with the assessor or the overpayment is discovered on audit. A credit or refund may not be allowed for tax that has been erroneously or illegally collected and separately stated on a customer's bill until the service provider has provided evidence satisfactory to the assessor that the tax has been refunded or credited to the customer. Interest at the rate determined pursuant to section 186 must be paid on any balance refunded pursuant to this chapter from the date the return listing the overpayment was filed or the payment was made, whichever is later. At the election of the assessor, unless the taxpayer specifically requests a cash refund, the refund may be credited to the taxpayer's service provider tax account, but in the case of a credit no further interest may accrue from the date of that election. The taxpayer may not apply for a refund of any amount assessed when administrative and judicial review under section 151 has been completed. [PL 2017, c. 257, §3 (AMD).]

A taxpayer dissatisfied with the decision of the assessor, upon a written request for refund filed under this section, may request reconsideration and appeal from the reconsideration in the same manner and under the same conditions as in the case of assessments made under chapter 7. The decision of the assessor upon such written request for refund becomes final as to law and fact in the same manner and

under the same conditions as in the case of assessments made under chapter 7. [PL 2013, c. 331, Pt. C, §15 (AMD); PL 2013, c. 331, Pt. C, §41 (AFF).]

SECTION HISTORY

PL 2003, c. 673, §V25 (NEW). PL 2003, c. 673, §V29 (AFF). PL 2013, c. 331, Pt. C, §15 (AMD). PL 2013, c. 331, Pt. C, §41 (AFF). PL 2017, c. 257, §3 (AMD).

§2555-A. Refund or credit to customer

A service provider tax that has been erroneously or illegally computed by a service provider and included on a customer's bill must be refunded or credited to the customer by the service provider. [PL 2017, c. 257, §4 (NEW).]

SECTION HISTORY

PL 2017, c. 257, §4 (NEW).

§2556. Sourcing rules for mobile telecommunications services

1. Sourcing rule; identifying place of primary use. Mobile telecommunications services provided to a customer whose place of primary use is located in this State, the charges for which are billed by or for the customer's home service provider, are deemed to be provided at the customer's place of primary use. A home service provider is responsible for obtaining and maintaining a record of a customer's place of primary use. Subject to subsection 2 and if the home service provider's reliance on the information provided by its customer is in good faith, the home service provider:

A. May rely on the applicable residential or business street address supplied by the home service provider's customer; and [PL 2003, c. 673, Pt. V, §25 (NEW); PL 2003, c. 673, Pt. V, §29 (AFF).]

B. May not be held liable for any additional taxes under this chapter based on a different determination of the place of primary use. [PL 2003, c. 673, Pt. V, §25 (NEW); PL 2003, c. 673, Pt. V, §29 (AFF).]

[PL 2003, c. 673, Pt. V, §25 (NEW); PL 2003, c. 673, Pt. V, §29 (AFF).]

2. Correction of place of primary use; determination by assessor. If the assessor determines that the address used by a home service provider as a customer's place of primary use does not meet the definition provided by section 2551, subsection 8, the assessor shall notify the customer in writing of that determination and provide the customer an opportunity to demonstrate that that address is the customer's place of primary use. If the customer fails to demonstrate to the assessor's satisfaction within 30 days from the time it receives notice from the assessor, or within another time period as the assessor may allow, that the address in question is the customer's place of primary use, the assessor shall provide the home service provider with the proper address to be used as the customer's place of primary use. The home service provider shall begin using the address provided by the assessor as the customer's place of primary use within 30 days from the date it receives notice of the assessor's determination.
[PL 2003, c. 673, Pt. V, §25 (NEW); PL 2003, c. 673, Pt. V, §29 (AFF).]

3. Hold harmless provision; use of electronic database or enhanced zip code. A home service provider is entitled to the hold harmless protections provided by the federal Mobile Telecommunications Sourcing Act, Public Law 106-252, Section 1, 114 Stat. 2, (2000).
[RR 2003, c. 2, §115 (COR).]

4. Bundled services. Notwithstanding any other provision of this chapter, otherwise nontaxable charges that are aggregated with and not separately stated from taxable mobile telecommunications charges are subject to taxation unless the home service provider can, to the satisfaction of the assessor, reasonably identify such charges from books and records kept in the regular course of its business. A customer may not rely upon the nontaxability of bundled services unless the customer's home service provider separately states the otherwise nontaxable services or the home service provider elects, after

receiving written notice from the customer in the form required by the provider, to provide verifiable data based upon the home service provider's books and records that are kept in the regular course of business and that reasonably identify the nontaxable charges.
[PL 2007, c. 627, §70 (AMD).]

5. Certain preexisting contracts.
[PL 2015, c. 300, Pt. A, §33 (RP).]

SECTION HISTORY

RR 2003, c. 2, §115 (COR). PL 2003, c. 673, §V25 (NEW). PL 2003, c. 673, §V29 (AFF). PL 2007, c. 627, §70 (AMD). PL 2015, c. 300, Pt. A, §33 (AMD).

§2557. Exemptions

The tax imposed by this chapter does not apply in connection with: [PL 2003, c. 673, Pt. V, §25 (NEW); PL 2003, c. 673, Pt. V, §29 (AFF).]

1. Exemptions by constitutional provisions. Sales that this State is prohibited from taxing under the constitution or laws of the United States or under the constitution of this State;
[PL 2003, c. 673, Pt. V, §25 (NEW); PL 2003, c. 673, Pt. V, §29 (AFF).]

2. Certain governmental entities. Sales to the State or any political subdivision, or to the Federal Government, or to any unincorporated agency or instrumentality of either of them or to any incorporated agency or instrumentality of them wholly owned by them. This exemption does not apply to corporations organized under Title IV, Part E of the federal Farm Credit Act of 1971, 12 United States Code, Sections 2211 to 2214;
[PL 2003, c. 673, Pt. V, §25 (NEW); PL 2003, c. 673, Pt. V, §29 (AFF).]

3. Hospitals, research centers, churches and schools. Sales to:

A. Incorporated hospitals; [PL 2005, c. 622, §10 (NEW).]

B. Incorporated nonprofit nursing homes licensed by the Department of Health and Human Services; [PL 2005, c. 622, §10 (NEW).]

C. Incorporated nonprofit residential care facilities licensed by the Department of Health and Human Services; [PL 2005, c. 622, §10 (NEW).]

D. Incorporated nonprofit assisted housing programs for the elderly licensed by the Department of Health and Human Services; [PL 2005, c. 622, §10 (NEW).]

E. Incorporated nonprofit home health agencies certified under the United States Social Security Act of 1965, Title XVIII, as amended; [PL 2005, c. 622, §10 (NEW).]

F. Incorporated nonprofit rural community health centers and incorporated nonprofit federally qualified health centers. For the purposes of this paragraph, "federally qualified health center" means a health center that is qualified to receive funding under Section 330 of the federal Public Health Service Act, 42 United States Code, Section 254b and a so-called federally qualified health center look-alike that meets the requirements of Section 254b; [PL 2015, c. 510, §2 (AMD); PL 2015, c. 510, §3 (AFF).]

G. Incorporated nonprofit dental health centers; [PL 2005, c. 622, §10 (NEW).]

G-1. Incorporated nonprofit medical clinics whose sole mission is to provide free medical care to the indigent or uninsured; [PL 2009, c. 361, §21 (NEW); PL 2009, c. 652, Pt. A, §65 (AFF).]

H. Incorporated nonprofit organizations organized for the sole purpose of conducting medical research; [PL 2005, c. 622, §10 (NEW).]

I. Incorporated nonprofit organizations organized for the purpose of establishing and maintaining laboratories for scientific study and investigation in the field of biology or ecology; [PL 2005, c. 622, §10 (NEW).]

J. Institutions incorporated as nonprofit corporations for the purpose of operating educational television or radio stations; [PL 2005, c. 622, §10 (NEW).]

K. Schools; [PL 2005, c. 622, §10 (NEW).]

L. Incorporated nonprofit organizations or their affiliates whose purpose is to provide literacy assistance or free clinical assistance to children with dyslexia; and [PL 2005, c. 622, §10 (NEW).]

M. Regularly organized churches or houses of religious worship. [PL 2005, c. 622, §10 (NEW).]
[PL 2015, c. 510, §2 (AMD); PL 2015, c. 510, §3 (AFF).]

4. Other institutions. Sales to incorporated private nonprofit residential child care facilities that are licensed by the Department of Health and Human Services as residential child care facilities;
[PL 2007, c. 438, §59 (AMD).]

5. Nonprofit fire departments and nonprofit ambulance services. Sales to incorporated nonprofit fire departments, to incorporated nonprofit ambulance services and to air ambulance services that are limited liability companies all of whose members are nonprofit organizations;
[PL 2007, c. 419, §2 (AMD).]

6. Community mental health facilities, community adult developmental services facilities and community substance use disorder facilities. Sales to mental health facilities, adult developmental services facilities or substance use disorder facilities that are:

A. Contractors under or receiving support under the federal Community Mental Health Centers Act, or its successors; or [PL 2003, c. 673, Pt. V, §25 (NEW); PL 2003, c. 673, Pt. V, §29 (AFF).]

B. Receiving support from the Department of Health and Human Services pursuant to Title 5, section 20005 or Title 34-B, section 3604, 5433 or 6204; [PL 2007, c. 438, §§59, 60 (AMD).]
[PL 2017, c. 407, Pt. A, §161 (AMD).]

7. Regional planning commissions and councils of government. Sales to regional planning commissions and councils of government that are established in accordance with Title 30-A;
[PL 2003, c. 673, Pt. V, §25 (NEW); PL 2003, c. 673, Pt. V, §29 (AFF).]

8. Historical societies, museums and certain memorial foundations. Sales to incorporated nonprofit memorial foundations that primarily provide cultural programs free to the public, historical societies and museums;
[PL 2003, c. 673, Pt. V, §25 (NEW); PL 2003, c. 673, Pt. V, §29 (AFF).]

9. Child care facilities. Sales to licensed, incorporated nonprofit child care facilities;
[PL 2015, c. 300, Pt. A, §34 (AMD).]

10. Certain church-affiliated residential homes. Sales to an incorporated church-affiliated nonprofit organization that operates a residential home for adults;
[PL 2015, c. 300, Pt. A, §34 (AMD).]

11. Medical patients and their families. Sales to incorporated nonprofit organizations providing:

A. Temporary residential accommodations to pediatric patients suffering from critical illness or disease such as cancer or who are accident victims, to adult patients with cancer or to the families of the patients; or [PL 2003, c. 673, Pt. V, §25 (NEW); PL 2003, c. 673, Pt. V, §29 (AFF).]

B. Temporary residential accommodations, or food, or both, to hospital patients or to the families of hospital patients; [PL 2003, c. 673, Pt. V, §25 (NEW); PL 2003, c. 673, Pt. V, §29 (AFF).]

[PL 2003, c. 673, Pt. V, §25 (NEW); PL 2003, c. 673, Pt. V, §29 (AFF).]

12. Emergency shelter and feeding organizations. Sales to incorporated nonprofit organizations that provide free temporary emergency shelter or food for underprivileged individuals in this State;
[PL 2003, c. 673, Pt. V, §25 (NEW); PL 2003, c. 673, Pt. V, §29 (AFF).]

13. Child abuse and neglect prevention councils; child advocacy organizations; community action agencies. Sales to:

A. Incorporated, nonprofit child abuse and neglect prevention councils as defined in Title 22, section 3872, subsection 1-A; [PL 2009, c. 204, §13 (AMD).]

B. Statewide organizations that advocate for children and that are members of the Medicaid Advisory Committee; and [PL 2003, c. 673, Pt. V, §25 (NEW); PL 2003, c. 673, Pt. V, §29 (AFF).]

C. Community action agencies designated in accordance with Title 22, section 5324; [PL 2003, c. 673, Pt. V, §25 (NEW); PL 2003, c. 673, Pt. V, §29 (AFF).]
[PL 2009, c. 204, §13 (AMD).]

14. Certain libraries. Sales to any nonprofit free public lending library that is funded in part or wholly by the State or any political subdivision or the Federal Government;
[PL 2003, c. 673, Pt. V, §25 (NEW); PL 2003, c. 673, Pt. V, §29 (AFF).]

15. Veterans' memorial cemetery associations. Sales to incorporated nonprofit veterans' memorial cemetery associations;
[PL 2003, c. 673, Pt. V, §25 (NEW); PL 2003, c. 673, Pt. V, §29 (AFF).]

16. Nonprofit volunteer search and rescue organizations. Sales to incorporated, nonprofit volunteer search and rescue organizations;
[PL 2003, c. 673, Pt. V, §25 (NEW); PL 2003, c. 673, Pt. V, §29 (AFF).]

17. Incorporated nonprofit hospice organizations. Sales to incorporated nonprofit hospice organizations that provide a program or care for the physical and emotional needs of terminally ill patients;
[PL 2003, c. 673, Pt. V, §25 (NEW); PL 2003, c. 673, Pt. V, §29 (AFF).]

18. Nonprofit youth organizations. Sales to nonprofit youth organizations whose primary purpose is to provide athletic instruction in a nonresidential setting or sales to councils and local units of incorporated nonprofit national scouting organizations;
[PL 2003, c. 673, Pt. V, §25 (NEW); PL 2003, c. 673, Pt. V, §29 (AFF).]

19. Certain incorporated nonprofit educational organizations. Sales to incorporated nonprofit educational organizations that are receiving, or have received, funding from the Department of Education and that provide educational programs specifically designed for teaching young people how to make decisions about drugs, alcohol and interpersonal relationships at a residential youth camp setting;
[PL 2009, c. 211, Pt. B, §32 (AMD).]

20. Charitable suppliers of medical equipment. Sales to local branches of incorporated international nonprofit charitable organizations that provide, on a loan basis and free of charge, medical supplies and equipment to persons;
[PL 2003, c. 673, Pt. V, §25 (NEW); PL 2003, c. 673, Pt. V, §29 (AFF).]

21. Organizations fulfilling wishes of children with life-threatening diseases. Sales to incorporated nonprofit organizations whose sole purpose is to fulfill the wishes of children with life-threatening diseases when their families or guardians are unable otherwise to financially fulfill those wishes;
[PL 2003, c. 673, Pt. V, §25 (NEW); PL 2003, c. 673, Pt. V, §29 (AFF).]

22. Incorporated nonprofit providers of certain support systems for single-parent families. Sales to incorporated nonprofit organizations engaged primarily in providing support systems for single-parent families for the development of psychological and economic self-sufficiency;
[PL 2003, c. 673, Pt. V, §25 (NEW); PL 2003, c. 673, Pt. V, §29 (AFF).]

23. Nonprofit home construction organizations. Sales to local branches of incorporated nonprofit organizations whose purpose is to construct low-cost housing for low-income people;
[PL 2003, c. 673, Pt. V, §25 (NEW); PL 2003, c. 673, Pt. V, §29 (AFF).]

24. Vietnam veteran registries. Sales to incorporated, nonprofit organizations whose sole purpose is to create, maintain and update a registry of Vietnam veterans;
[PL 2003, c. 673, Pt. V, §25 (NEW); PL 2003, c. 673, Pt. V, §29 (AFF).]

25. Organizations providing certain services for hearing-impaired persons. Sales to incorporated nonprofit organizations whose primary purposes are to promote public understanding of hearing impairment and to assist hearing-impaired persons through the dissemination of information about hearing impairment to the general public and referral to and coordination of community resources available to hearing-impaired persons;
[PL 2003, c. 673, Pt. V, §25 (NEW); PL 2003, c. 673, Pt. V, §29 (AFF).]

26. State-chartered credit unions. Sales to credit unions that are organized under the laws of this State. This subsection remains in effect only for the time that federally chartered credit unions are, by reason of federal law, exempt from payment of the tax imposed by this chapter;
[PL 2003, c. 673, Pt. V, §25 (NEW); PL 2003, c. 673, Pt. V, §29 (AFF).]

27. Nonprofit housing development organizations. Sales to nonprofit organizations whose primary purpose is to develop housing for low-income people;
[PL 2003, c. 673, Pt. V, §25 (NEW); PL 2003, c. 673, Pt. V, §29 (AFF).]

28. Eye banks. Sales to nonprofit organizations whose primary purpose is to obtain, medically evaluate and distribute eyes for use in corneal transplantation, research and education;
[PL 2003, c. 673, Pt. V, §25 (NEW); PL 2003, c. 673, Pt. V, §29 (AFF).]

29. Centers for innovation. Sales to centers for innovation as described in Title 5, section 13141;
[PL 2005, c. 218, §35 (AMD).]

30. Sales for resale. Sales of services to another service provider for resale;
[PL 2007, c. 627, §71 (AMD).]

31. Construction contracts with exempt organizations. Sales to a construction contractor or its subcontractor of fabrication services that are to be physically incorporated in, and become a permanent part of, real property for sale to any organization or government agency provided exemption under this section, except as otherwise provided by section 2560;
[PL 2007, c. 627, §72 (AMD).]

32. Prepaid calling service. Sales of prepaid calling service;
[PL 2007, c. 627, §73 (NEW).]

33. International telecommunications service. Sales of international telecommunications service to a business for use directly in that business;
[PL 2015, c. 267, Pt. TTTT, §4 (AMD); PL 2015, c. 267, Pt. TTTT, §9 (AFF).]

34. Interstate telecommunications service. Sales of interstate telecommunications service to a business for use directly in that business;
[PL 2015, c. 267, Pt. TTTT, §5 (AMD); PL 2015, c. 267, Pt. TTTT, §9 (AFF).]

35. Certain fabrication services. The production of tangible personal property if a sale to the consumer of that tangible personal property would be exempt or otherwise not subject to tax under Part 3;

[PL 2015, c. 267, Pt. TTTT, §6 (AMD); PL 2015, c. 267, Pt. TTTT, §9 (AFF).]

36. Fuel used at a manufacturing facility. Ninety-five percent of the sale price of fabrication services for the production of fuel for use at a manufacturing facility as defined in section 1752, subsection 6-A;
[PL 2015, c. 267, Pt. TTTT, §7 (AMD); PL 2015, c. 267, Pt. TTTT, §9 (AFF).]

37. Certain veterans' support organizations. Sales to incorporated nonprofit organizations organized for the purpose of providing direct supportive services in the State to veterans and their families living with service-related post-traumatic stress disorder or traumatic brain injury;
[PL 2017, c. 445, §2 (AMD); PL 2017, c. 445, §5 (AFF).]

38. Nonprofit library collaboratives. Sales to nonprofit collaboratives of academic, public, school and special libraries that provide support for library resource sharing, promote quality library information services and support the cultural, educational and economic development of the State; and
[PL 2017, c. 445, §2 (AMD); PL 2017, c. 445, §5 (AFF).]

39. Certain support organizations for combat-injured veterans. Sales to incorporated nonprofit organizations organized for the primary purpose of operating a retreat in the State for combat-injured veterans and their families free of charge.
[PL 2017, c. 445, §3 (NEW); PL 2017, c. 445, §5 (AFF).]

The exemptions provided in this section apply only when an exempt entity purchases a service for its own use or on its own behalf and do not apply when an exempt entity pays for the service for the use of or on behalf of another person. [PL 2003, c. 673, Pt. V, §25 (NEW); PL 2003, c. 673, Pt. V, §29 (AFF).]

For the purposes of subsections 33 and 34, in determining whether a particular customer is a business or nonbusiness customer, a telecommunications company may rely upon existing customer classifications maintained in its books and records, such as "individual," "consumer," "enterprise," "business," "corporate" or "government." A telecommunications company is not required to change the customer classifications the telecommunications company maintains in its books and records. If as a result of an audit a telecommunications company is required to change a customer's status to that of a business customer or to a nonbusiness customer for purposes of applying the tax, the change applies prospectively only. [PL 2009, c. 434, §36 (NEW).]

SECTION HISTORY

PL 2003, c. 673, §V25 (NEW). PL 2003, c. 673, §V29 (AFF). PL 2005, c. 218, §§35,36 (AMD). PL 2005, c. 622, §§10-12 (AMD). PL 2007, c. 419, §2 (AMD). PL 2007, c. 438, §§59, 60 (AMD). PL 2007, c. 627, §§71-75 (AMD). PL 2009, c. 204, §13 (AMD). PL 2009, c. 211, Pt. B, §32 (AMD). PL 2009, c. 361, §21 (AMD). PL 2009, c. 434, §§32-36 (NEW). PL 2009, c. 652, Pt. A, §65 (AFF). PL 2011, c. 542, Pt. A, §140 (AMD). PL 2015, c. 267, Pt. TTTT, §§4-8 (AMD). PL 2015, c. 267, Pt. TTTT, §9 (AFF). PL 2015, c. 300, Pt. A, §34 (AMD). PL 2015, c. 510, §2 (AMD). PL 2015, c. 510, §3 (AFF). PL 2017, c. 407, Pt. A, §161 (AMD). PL 2017, c. 445, §§2, 3 (AMD). PL 2017, c. 445, §5 (AFF).

§2558. Requirement to file amended return

1. Amended return required. A person subject to the tax imposed by this chapter must file an amended return whenever an agency of the State, other than the Bureau of Revenue Services, or of the United States makes an audit finding that changes or corrects any item affecting the person's liability under this chapter or whenever for any reason there is a change or correction affecting the person's liability under this chapter.
[PL 2003, c. 673, Pt. V, §25 (NEW); PL 2003, c. 673, Pt. V, §29 (AFF).]

2. Amended return filed. The amended return must be filed within 180 days of an audit finding that affects a person's liability under this chapter or within 180 days of the date that a person learns of a change or correction that affects that person's liability under this chapter.
[PL 2011, c. 1, Pt. CC, §1 (AMD); PL 2011, c. 1, Pt. CC, §5 (AFF).]

3. Contents of amended return. The amended return required by this section must indicate the change or correction and the reason for that change or correction. The amended return constitutes an admission as to the correctness of the change unless the taxpayer includes with the return a written explanation of the reason the change or correction is erroneous.
[PL 2003, c. 673, Pt. V, §25 (NEW); PL 2003, c. 673, Pt. V, §29 (AFF).]

4. Additional requirements. The assessor may require additional information to be filed with the amended return. The assessor may prescribe exceptions to the requirements of this section.
[PL 2003, c. 673, Pt. V, §25 (NEW); PL 2003, c. 673, Pt. V, §29 (AFF).]

SECTION HISTORY

PL 2003, c. 673, §V25 (NEW). PL 2003, c. 673, §V29 (AFF). PL 2011, c. 1, Pt. CC, §1 (AMD). PL 2011, c. 1, Pt. CC, §5 (AFF).

§2559. Application of revenues

Revenues derived by the tax imposed by this chapter must be credited to a General Fund suspense account. On or before the last day of each month, the State Controller shall transfer a percentage of the revenues received by the State Tax Assessor during the preceding month pursuant to the tax imposed by section 2552, subsection 1, paragraphs A to F and L to the Local Government Fund as provided by Title 30-A, section 5681, subsection 5. The balance remaining in the General Fund suspense account must be transferred to service provider tax General Fund revenue. On or before the 15th day of each month, the State Controller shall transfer all revenues received by the assessor during the preceding month pursuant to the tax imposed by section 2552, subsection 1, paragraphs G to J and M to the Medical Care Services Other Special Revenue Funds account, the Other Special Revenue Funds Mental Health Services - Community Medicaid program, the Medicaid Services - Adult Developmental Services program and the Office of Substance Abuse - Medicaid Seed program within the Department of Health and Human Services. [PL 2015, c. 300, Pt. A, §35 (AMD).]

SECTION HISTORY

PL 2003, c. 673, §V25 (NEW). PL 2003, c. 673, §V29 (AFF). PL 2005, c. 12, §VV4 (AMD). PL 2005, c. 386, §S7 (AMD). PL 2005, c. 386, §S9 (AFF). PL 2007, c. 539, Pt. DDD, §9 (AMD). PL 2009, c. 213, Pt. S, §13 (AMD). PL 2009, c. 213, Pt. S, §16 (AFF). PL 2011, c. 542, Pt. A, §141 (AMD). PL 2015, c. 300, Pt. A, §35 (AMD).

§2560. Exempt activities

A tax exemption provided by section 2557 to a person based upon its charitable, nonprofit or other public purposes applies only if the service purchased is intended to be used by the person primarily in the activity identified by the particular exemption. A tax exemption provided by section 2557 to a person based upon its charitable, nonprofit or other public purposes does not apply where title is held or taken by the person as security for any financing arrangement. An exemption certificate issued by the State Tax Assessor pursuant to section 2557 must identify the exempt activity and must state that the certificate may be used by the holder only when purchasing services intended to be used by the holder primarily in the exempt activity. When an otherwise qualifying person is engaged in both exempt and nonexempt activities, an exemption certificate may be issued to the person only if the person has established to the satisfaction of the assessor that the applicant has adequate accounting controls to limit the use of the certificate to exempt purchases. [PL 2005, c. 622, §13 (NEW).]

SECTION HISTORY

PL 2005, c. 622, §13 (NEW).

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